



Trustees' Financial Summary

FY2015-16

Submit ID: 0731-08327891

**** Recalculated ****

41 Ravalli County

0731 Corvallis K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Vannesa Bargfrede **Phone #:** (406) 961-4211

(Signature)

(Date)

Chair, Board of Trustees: Wilbur Nisly

(Signature)

(Date)

County Superintendant Regina Plettenberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
012	Gifted and Talented	STATE	041-0731-1316	State
014	Vo Ed Agriculture	STATE		State
015	State Technology Grant	STATE		State
016	IDEA Preschool	FEDERAL	41073117916ALLC	84.173A
048	IDEA Part B	FEDERAL	4107317716AAC	84.027
064	Advancing Agriculture Education Program	STATE		NA
070	Vo Ed Business/Marketing	STATE		State
072	E-RATE & TECHNOLOGY	LOCAL		
083	RAPP FAMILY FOUNDATION DONATION	LOCAL		
087	CoRVALLIS TRACK FACILITY	LOCAL		
090	NURSE PROGRAM	LOCAL		
104	State OTO Indian Education for All	STATE		state
105	State OTO Capital Invest & Deferred Maintenance	STATE		state
115	ENERGY REBATE DONATIONS	LOCAL		
117	Indirect Costs to Grant Funding	LOCAL		
124	WE CARE SCHOLARSHIP	LOCAL		
125	LIGHTSPEED MULTIDISTRICT AGREEMENTS	LOCAL		
127	GRADUATION MATTERS MONTANA GRANT - 3RD GRANT	STATE		
230	TUITION - 21ST CENTURY GRANT PROGRAM	LOCAL		
235	TUITION - PRESCHOOL	LOCAL		
241	GREATER RAVALL FOUNDATION	LOCAL		
242	CoRVALLIS COMMUNITY EVENTS CENTER	LOCAL		
244	U.S. FOREST SERVICE - 2ND GRANT	LOCAL		
246	21st Century - BRIDGES AFTER SCHOOL PROGRAM	LOCAL		
260	Medicaid - DPHHS REIMBURSEMENTS	STATE		State
261	ALTACARE OF MONTANA MEDICAID	LOCAL		
262	VoCATIONAL REHAB - DPHHS - PETS	FEDERAL		84.126A
275	VoLUNTARY CONTRIBUTIONS - SUBDIVISION APPROALS - COUNTY	LOCAL		
281	DONATIONS & MISC FUNDS	LOCAL		
296	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
371	21st Century Community Learning	FEDERAL	041-0731-1716	84.287
402	Title I, Part A, Improving Basic Programs	FEDERAL	41-0731-31-15	84.010A
403	Title I Improving Basic Programs	FEDERAL	41-0731-31-16	84.010A
412	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	41-0731-14-15	84.367
413	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	41-0731-14-16	84.367
422	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	41-0731-99-15	84.358B
423	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	41-0731-99-16	84.358B

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,124,244.58	191,474.85	228,062.18	243,756.36
02	Taxes Receivable - Real and Personal (120-149)	70,569.23	19,117.68	2,029.52	
03	Taxes Receivable - Protested (150-159)	4,048.32	347.80	199.46	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				4,146.39
06	Other Current Assets (190-210)				36.00
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,198,862.13	210,940.33	230,291.16	247,938.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	33,783.24	3,738.86		1,881.39
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	33,783.24	3,738.86		1,881.39
DEFERRED INFLOWS					
36	Deferred Inflows (680)	74,617.55	19,465.48	2,228.98	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	320,171.28	20,845.90		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	770,290.06	166,890.09	228,062.18	246,057.36
52	TOTAL FUND BALANCE/EQUITY	1,090,461.34	187,735.99	228,062.18	246,057.36
53	TOTAL LIABILITIES AND FUND BALANCE	1,198,862.13	210,940.33	230,291.16	247,938.75

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0731 Corvallis K-12 Schools

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,240.68	258,794.20	549,161.24	33,902.16
02	Taxes Receivable - Real and Personal (120-149)	349.82			1,305.52
03	Taxes Receivable - Protested (150-159)	9.22			138.81
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,546.86	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,599.72	258,794.20	551,708.10	35,346.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,060.00		3,792.28	2,469.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,060.00		3,792.28	2,469.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	359.04		39,295.94	1,444.33
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			15,020.29	
48	Fund Balance for Budget	9,180.68	258,794.20	493,599.59	31,433.16
52	TOTAL FUND BALANCE/EQUITY	9,180.68	258,794.20	508,619.88	31,433.16
53	TOTAL LIABILITIES AND FUND BALANCE	10,599.72	258,794.20	551,708.10	35,346.49

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	56,083.05		19,917.46	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	9,450.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	65,533.05		19,917.46	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	210.62			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	210.62			
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	65,322.43		19,917.46	
52	TOTAL FUND BALANCE/EQUITY	65,322.43		19,917.46	
53	TOTAL LIABILITIES AND FUND BALANCE	65,533.05		19,917.46	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,788.54	259,245.72		
02	Taxes Receivable - Real and Personal (120-149)	2,360.04			
03	Taxes Receivable - Protested (150-159)	262.72			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,411.30	259,245.72		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	2,031.83			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	2,031.83			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,622.76			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,756.71	259,245.72		
52	TOTAL FUND BALANCE/EQUITY	5,756.71	259,245.72		
53	TOTAL LIABILITIES AND FUND BALANCE	10,411.30	259,245.72		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,495.15	534.70		
02	Taxes Receivable - Real and Personal (120-149)		266.63		
03	Taxes Receivable - Protested (150-159)		1,889.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,495.15	2,690.53		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,155.83		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,495.15	534.70		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,495.15	534.70		
53	TOTAL LIABILITIES AND FUND BALANCE	2,495.15	2,690.53		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			145,805.02	15,000.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			145,805.02	15,000.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			145,805.02	15,000.00
52	TOTAL FUND BALANCE/EQUITY			145,805.02	15,000.00
53	TOTAL LIABILITIES AND FUND BALANCE			145,805.02	15,000.00

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,119,508.60	152,734.07		123.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,119,508.60	152,734.07		123.51
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	28,262.67	152,734.07		
25	Other Current Liabilities (621-679)	1,091,245.93			123.51
35	TOTAL LIABILITIES	1,119,508.60	152,734.07		123.51
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,119,508.60	152,734.07		123.51



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,476,420.35	1,501,763.62
1112	District Levy - Personal Property	8,901.31	4,350.78
1113	District Levy - Heavy Motor Vehicles	1,195.17	1,621.63
1114	District Levy - Pers Prop/Mobile Homes	6,129.45	9,758.09
1190	Penalties and Interest on Taxes	5,506.89	6,395.51
1510	Interest Earnings	16,414.85	21,005.92
3110	Direct State Aid	3,665,440.81	3,739,224.28
3111	Quality Educator	327,288.78	323,098.27
3112	At Risk Student	49,092.47	46,626.53
3113	Indian Education For All	26,826.00	27,290.16
3114	American Indian Achievement Gap	5,600.00	5,740.00
3115	State Spec Ed Allowable Cost Pymt to Districts	304,586.15	272,487.50
3116	Data For Achievement	19,725.00	26,140.00
3118	Natural Resource Development	26,120.53	41,978.77
3120	State Guaranteed Tax Base Aid	1,879,765.35	1,922,581.47
3444	State School Block Grant	174,061.84	174,061.84
3446	SB96 Block Grant Reimbursement	12,398.16	0.00
3447	SB96 Combined Block Grant Reimbursement	991.45	0.00
6100	Material Prior Period Revenue Adjustments	4,411.58	11,510.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,010,876.14	8,135,634.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,126,477.69	3,286,173.24
			2XX	Personal Services - Employee Benefits	466,024.08	476,197.36
			3XX	Purchased Professional and Technical Services	39,765.63	36,140.43
			4XX	Purchased Property Services	1,765.17	5,211.52
			5XX	Other Purchased Services	167,065.72	138,583.86
			6XX	Supplies and Materials	193,469.07	194,178.82
			7XX	Property and Equipment Acquisition	1,881.42	3,798.30
			810	Dues and Fees	1,598.00	1,315.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	396,661.48	384,199.89
			2XX	Personal Services - Employee Benefits	68,434.77	60,695.80
			5XX	Other Purchased Services	3,255.81	2,762.16
			6XX	Supplies and Materials	2,138.65	3,779.74

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	793.00	1,303.00
		222X Educational Media Services			
		1XX Personal Services - Salaries		160,648.05	154,458.39
		2XX Personal Services - Employee Benefits		21,310.14	11,460.54
		3XX Purchased Professional and Technical Services		300.00	0.00
		6XX Supplies and Materials		24,609.95	25,191.60
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		115,262.46	116,418.49
		2XX Personal Services - Employee Benefits		17,921.61	20,496.55
		3XX Purchased Professional and Technical Services		40,361.80	24,919.25
		4XX Purchased Property Services		0.00	30.00
		5XX Other Purchased Services		14,541.07	22,819.87
		6XX Supplies and Materials		10,147.60	15,041.46
		810 Dues and Fees		11,572.00	7,021.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		374,460.74	377,032.76
		2XX Personal Services - Employee Benefits		88,171.95	89,383.29
		3XX Purchased Professional and Technical Services		375.00	0.00
		4XX Purchased Property Services		175.00	0.00
		5XX Other Purchased Services		10,973.85	5,210.83
		6XX Supplies and Materials		1,399.31	840.36
		810 Dues and Fees		1,019.00	4,209.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		93,641.00	94,351.20
		2XX Personal Services - Employee Benefits		20,902.30	22,034.08
		3XX Purchased Professional and Technical Services		33,840.00	34,264.84
		5XX Other Purchased Services		2,998.27	870.75
		6XX Supplies and Materials		652.02	2,276.95
		810 Dues and Fees		150.00	150.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		346,219.76	324,722.71
		2XX Personal Services - Employee Benefits		103,213.52	96,713.48
		3XX Purchased Professional and Technical Services		40,909.87	64,690.88
		4XX Purchased Property Services		316,729.79	253,533.05
		5XX Other Purchased Services		1,331.54	945.37
		6XX Supplies and Materials		76,638.49	75,439.05
		7XX Property and Equipment Acquisition		2,960.00	0.00
		810 Dues and Fees		2,190.27	2,278.00
		27XX Student Transportation Services			
		1XX Personal Services - Salaries		0.00	17,815.00
		2XX Personal Services - Employee Benefits		0.00	1,365.39
		5XX Other Purchased Services		0.00	1,364.75

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		4XXX	Facilities Acquisition and Construction Services		
		3XX	Purchased Professional and Technical Services	0.00	2,500.00
		7XX	Property and Equipment Acquisition	74,275.68	41,522.04
280	Special Education - Local and State				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	318,262.53	333,577.38
		2XX	Personal Services - Employee Benefits	110,720.74	106,561.18
		5XX	Other Purchased Services	2,724.24	2,084.49
		6XX	Supplies and Materials	27,762.71	16,215.74
		810	Dues and Fees	15.00	104.83
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	110,159.85	97,146.80
		2XX	Personal Services - Employee Benefits	14,190.33	12,906.95
		3XX	Purchased Professional and Technical Services	57,143.98	62,325.70
		5XX	Other Purchased Services	72.00	2,238.68
		6XX	Supplies and Materials	4,394.10	3,119.70
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	58,086.46	58,631.15
		2XX	Personal Services - Employee Benefits	14,662.88	15,796.81
		5XX	Other Purchased Services	235.00	0.00
		6XX	Supplies and Materials	0.00	57.43
		810	Dues and Fees	360.00	360.00
		26XX	Operation and Maintenance of Plant Services		
		4XX	Purchased Property Services	2,262.00	0.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	950.27	506.32
		2XX	Personal Services - Employee Benefits	75.14	41.05
316	Data For Achievement				
		1XXX	Instruction		
		3XX	Purchased Professional and Technical Services	14,713.08	26,130.00
360	State Gifted & Talented Reimbursement				
		1XXX	Instruction		
		1XX	Personal Services - Salaries	62,353.68	63,757.92
		2XX	Personal Services - Employee Benefits	7,655.35	7,773.60
		5XX	Other Purchased Services	2,372.99	2,565.66
		6XX	Supplies and Materials	166.53	606.84
		810	Dues and Fees	338.00	594.00
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	12,336.72	12,779.47
		2XX	Personal Services - Employee Benefits	1,851.11	1,880.70

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			1XX Personal Services - Salaries	12,410.79	13,323.55	
			2XX Personal Services - Employee Benefits	1,464.92	1,492.73	
			3XX Purchased Professional and Technical Services	1,200.00	1,320.00	
			5XX Other Purchased Services	8,140.25	4,753.49	
			6XX Supplies and Materials	3,188.47	8,479.90	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	177,104.96	161,355.61	
			2XX Personal Services - Employee Benefits	22,016.47	29,808.92	
			5XX Other Purchased Services	0.00	1,039.93	
			6XX Supplies and Materials	12,943.07	8,766.01	
			810 Dues and Fees	135.00	0.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	22,892.31	766.50	
			2XX Personal Services - Employee Benefits	3,475.72	62.04	
			3XX Purchased Professional and Technical Services	12,266.08	29,193.23	
			5XX Other Purchased Services	1,430.70	0.00	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	43,683.33	50,035.43	
			2XX Personal Services - Employee Benefits	278.92	327.78	
			3XX Purchased Professional and Technical Services	750.00	2,050.00	
			4XX Purchased Property Services	48.60	0.00	
			5XX Other Purchased Services	10,118.40	11,755.03	
			6XX Supplies and Materials	1,294.40	595.99	
			810 Dues and Fees	0.00	1,575.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	5,168.90	6,333.28	
			2XX Personal Services - Employee Benefits	464.93	476.29	
			3XX Purchased Professional and Technical Services	54,764.36	100,997.01	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	202,981.43	205,170.93	
			2XX Personal Services - Employee Benefits	1,306.04	1,329.51	
			3XX Purchased Professional and Technical Services	6,750.93	5,643.78	
			4XX Purchased Property Services	115.00	250.35	
			5XX Other Purchased Services	36,731.59	47,011.14	
			6XX Supplies and Materials	44,545.41	57,677.73	
			810 Dues and Fees	6,495.00	6,868.25	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,997,263.20</u>	<u>8,091,931.86</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	989,469.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,135,634.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,091,931.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 320,171.28 Less Last Year 262,882.43 (4b)	57,288.85	
	57,288.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,090,461.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	323,344.27	424,350.10
	1112 District Levy - Personal Property	2,009.90	1,127.97
	1113 District Levy - Heavy Motor Vehicles	272.14	463.27
	1114 District Levy - Pers Prop/Mobile Homes	1,488.23	2,463.03
	1190 Penalties and Interest on Taxes	1,335.24	1,589.79
	1510 Interest Earnings	1,246.69	1,595.37
	2220 County On-Schedule Trans Reimb	67,235.00	67,515.18
	3210 State On-Schedule Trans Reimb	66,015.20	67,515.18
	3444 State School Block Grant	29,712.65	29,712.65
	3446 SB96 Block Grant Reimbursement	3,207.29	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	13,440.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		495,866.61	609,772.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	18,544.56	18,623.69
			2XX Personal Services - Employee Benefits	2,872.14	3,216.76
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	39,293.43	39,293.45
			2XX Personal Services - Employee Benefits	8,726.10	9,402.99
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,370.50	10,370.53
			2XX Personal Services - Employee Benefits	2,295.57	2,469.57
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	94,105.66	83,085.22
			2XX Personal Services - Employee Benefits	8,140.14	19,015.98
			3XX Purchased Professional and Technical Services	7,205.65	4,297.85
			4XX Purchased Property Services	34,197.89	33,879.51
			5XX Other Purchased Services	199,873.73	202,926.92
			6XX Supplies and Materials	42,325.16	26,111.25
			810 Dues and Fees	820.00	20.00
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	6,228.07	4,212.83
			2XX Personal Services - Employee Benefits	38.70	25.83



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 10
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PRC	Program	Function	Object	2015 Value	2016 Value
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	10,250.54	10,346.65
		2XX	Personal Services - Employee Benefits	2,480.92	2,678.30
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	18,085.86	25,283.27
		2XX	Personal Services - Employee Benefits	5,416.89	4,994.68
		3XX	Purchased Professional and Technical Services	0.00	1,938.20
		5XX	Other Purchased Services	257.89	299.09
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	48,000.00	58,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>559,529.40</u>	<u>560,492.57</u>

Schedule Of Changes Worksheet	Fund Code 10
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Beginning Fund Balance	142,609.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	609,772.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	560,492.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 20,845.90 Less Last Year 25,000.00 (4b)	-4,154.10	
	-4,154.10	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	187,735.99	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	43,670.47	45,984.05
	1112 District Levy - Personal Property	229.18	130.87
	1113 District Levy - Heavy Motor Vehicles	28.87	49.88
	1114 District Levy - Pers Prop/Mobile Homes	95.34	269.88
	1190 Penalties and Interest on Taxes	88.84	177.20
	1510 Interest Earnings	415.58	531.80
	1900 Other Revenue from Local Sources	0.00	3,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>44,528.28</u>	<u>50,643.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			6XX Supplies and Materials	0.00	414.66
			7XX Property and Equipment Acquisition	0.00	109,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>109,614.66</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	287,033.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	50,643.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	109,614.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	228,062.18	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	92,620.14	90,598.48
	1612 School Breakfast Program	17,603.55	17,089.10
	1623 Milk Sales	5,244.40	5,248.40
	1630 Catering Sales	9,910.05	11,802.20
	1632 Daily Adult Sales	4,175.80	5,145.40
	1634 Daily Ala Carte Sales	3,302.25	3,198.00
	3220 State Food Services Match	3,009.34	2,913.56
	4550 Federal Child Nutrition	271,117.44	312,701.17
	4555 School Foods Summer Program - 10.559	0.00	2,983.70
	6100 Material Prior Period Revenue Adjustments	0.00	280.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		406,982.97	451,960.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	142,520.00	141,388.01
			2XX Personal Services - Employee Benefits	49,528.69	52,771.59
			5XX Other Purchased Services	10,450.46	10,023.81
			6XX Supplies and Materials	144,473.19	163,860.04
			7XX Property and Equipment Acquisition	15,000.00	45,020.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				361,972.34	413,063.45

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						207,440.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						451,960.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						413,063.45 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	280.08	(4b)	-280.08	
						-280.08 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						246,057.36 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,844.97	8,971.59
	1112 District Levy - Personal Property	56.72	24.48
	1113 District Levy - Heavy Motor Vehicles	8.68	9.81
	1114 District Levy - Pers Prop/Mobile Homes	59.11	51.49
	1190 Penalties and Interest on Taxes	47.69	33.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,017.17	9,090.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	1,060.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,474.23	7,537.13
			2XX Personal Services - Employee Benefits	2,930.30	3,559.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,404.53	12,156.32

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	12,246.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,090.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	12,156.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,180.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,077.83	2,658.98
	2240 County Retirement Distribution	911,497.85	895,714.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		913,575.68	898,373.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	502,559.34	543,001.97	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	67,436.61	65,447.65	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	25,942.23	26,851.04	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	21,063.40	21,529.07	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	65,677.32	66,943.08	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	16,193.90	15,962.53	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	52,226.69	49,430.51	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	10,582.37	12,045.64	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	51,333.50	54,429.02	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	17,628.00	15,214.90	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	11,308.66	11,396.39	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,481.04	3,490.50	
	360	State Gifted & Talented Reimbursement				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	9,954.92	10,038.98	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	1,869.07	2,019.23	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	1,896.06	2,035.73	
	391 State Career & Technical Ed Entitlement - Agriculture					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	0.00	6,109.71	
	392 State Career & Technical Ed Entitlement - Business					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	5,932.37	6,608.86	
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	10,862.94	0.00	
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	6,205.48	6,035.60	
	397 State Career & Technical Ed Entitlement - Trades & Industry					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	6,100.59	6,345.44	
	610 Adult Continuing Education Programs					
	1XXX Instruction					
		2XX	Personal Services - Employee Benefits	47.09	71.82	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	2,593.47	636.41	
	34XX Extracurricular - Activities					
		2XX	Personal Services - Employee Benefits	6,984.93	8,053.74	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		2XX	Personal Services - Employee Benefits	909.69	857.59	
	35XX Extracurricular - Athletics					
		2XX	Personal Services - Employee Benefits	28,599.76	27,721.39	
	910 Food Services					
	31XX Food Services					
		2XX	Personal Services - Employee Benefits	20,143.67	20,400.39	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				946,533.10	982,677.19	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					343,098.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					898,373.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					982,677.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					258,794.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
012	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	1,297.00
014	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	3,754.00
015	State Technology Grant	
	3900 State Career & Technical Ed Entitlement	7,159.00
016	IDEA Preschool	
	4570 IDEA Preschool	6,885.00
048	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	301,298.56
064	Advancing Agriculture Education Program	
	3270 State - Advancing Agriculture Education	7,500.00
070	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	4,566.00
072	E-RATE & TECHNOLOGY	
	1920 Contributions/Donations from Private Sources	66,631.78
083	RAPP FAMILY FOUNDATION DONATION	
	1920 Contributions/Donations from Private Sources	6,400.00
087	CoRVALLIS TRACK FACILITY	
	1910 Rentals	4,125.00
090	NURSE PROGRAM	
	1920 Contributions/Donations from Private Sources	37,000.00
115	ENERGY REBATE DONATIONS	
	1920 Contributions/Donations from Private Sources	1,389.55
117	Indirect Costs to Grant Funding	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	8,211.00
127	GRADUATION MATTERS MONTANA GRANT - 3RD GRANT	
	3240 Graduation Matters Montana	5,350.00
230	TUITION - 21ST CENTURY GRANT PROGRAM	
	1900 Other Revenue from Local Sources	2,075.00
	6100 Material Prior Period Revenue Adjustments	1.65
235	TUITION - PRESCHOOL	
	1900 Other Revenue from Local Sources	9,875.00
	6100 Material Prior Period Revenue Adjustments	26.05
241	GREATER RAVALL FOUNDATION	
	1920 Contributions/Donations from Private Sources	12,900.00
246	21st Century - BRIDGES AFTER SCHOOL PROGRAM	
	1920 Contributions/Donations from Private Sources	500.00



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260 Medicaid - DPHHS REIMBURSEMENTS

3355 Medicaid - Miscellaneous 38,143.72

261 ALTACARE OF MONTANA MEDICAID

3356 Medicaid Comprehensive School & Community Treatment Services (CSCT) 39,277.14

275 VoLUNTARY CONTRIBUTIONS - SUBDIVISION APPROALS - COUNTY

1920 Contributions/Donations from Private Sources 5,450.00

281 DONATIONS & MISC FUNDS

1920 Contributions/Donations from Private Sources 4,191.11

296 Vo Ed Carl Perkins Basic Grant

4510 Carl Perkins (Federal Vo-Ed) - Basic Grant 32,251.00

371 21st Century Community Learning

4340 Title IV, Part B, 21st Century Community Learning Centers 61,081.00

402 Title I, Part A, Improving Basic Programs

4200 Title I, Part A, Improving Basic Programs 23,478.75

403 Title I Improving Basic Programs

4200 Title I, Part A, Improving Basic Programs 336,447.50

412 Title II, Part A, Teacher/Principal Train/Recruit

4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund 2,488.95

413 Title II, Part A, Teacher/Principal Train/Recruit

4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund 118,624.00

422 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)

4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI) 6,322.95

423 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)

4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI) 33,615.86

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,188,316.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
012	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			5XX Other Purchased Services		683.00
			6XX Supplies and Materials		613.47
			012 Subtotal		<u>1,296.47</u>
014	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			4XX Purchased Property Services		245.00
			5XX Other Purchased Services		4,171.24
			6XX Supplies and Materials		875.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
		6XX	Supplies and Materials		404.38
			014 Subtotal		5,695.84
015	State Technology Grant				
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
	1XXX Instruction				
		6XX	Supplies and Materials		5,380.82
			015 Subtotal		5,380.82
016	IDEA Preschool				
	457 IDEA Preschool				
	1XXX Instruction				
		1XX	Personal Services - Salaries		5,619.70
		2XX	Personal Services - Employee Benefits		1,197.30
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		68.00
			016 Subtotal		6,885.00
048	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		221,949.91
		2XX	Personal Services - Employee Benefits		61,500.40
		5XX	Other Purchased Services		1,783.92
		6XX	Supplies and Materials		13,083.33
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		2,981.00
			048 Subtotal		301,298.56
064	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
		5XX	Other Purchased Services		820.37
		6XX	Supplies and Materials		6,479.63
		810	Dues and Fees		200.00
			064 Subtotal		7,500.00
070	Vo Ed Business/Marketing				
	392 State Career & Technical Ed Entitlement - Business				
	1XXX Instruction				
		5XX	Other Purchased Services		172.80
		6XX	Supplies and Materials		24.87
		810	Dues and Fees		135.00
			070 Subtotal		332.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
072	E-RATE & TECHNOLOGY				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		38,398.85
			072 Subtotal		38,398.85
083	RAPP FAMILY FOUNDATION DONATION				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,455.57
			2XX Personal Services - Employee Benefits		306.05
			5XX Other Purchased Services		305.00
			6XX Supplies and Materials		3,472.81
			27XX Student Transportation Services		
			1XX Personal Services - Salaries		353.95
			2XX Personal Services - Employee Benefits		81.70
			083 Subtotal		6,975.08
090	NURSE PROGRAM				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		28,900.88
			5XX Other Purchased Services		362.76
			6XX Supplies and Materials		10.19
			810 Dues and Fees		124.50
			090 Subtotal		29,398.33
105	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services		1,890.61
			4XX Purchased Property Services		3,835.00
			6XX Supplies and Materials		19,320.00
			105 Subtotal		25,045.61
115	ENERGY REBATE DONATIONS				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials		8,697.00
			115 Subtotal		8,697.00
125	LIGHTSPEED MULTIDISTRICT AGREEMENTS				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,383.92
			125 Subtotal		2,383.92



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
127	GRADUATION MATTERS MONTANA GRANT - 3RD GRANT				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,503.03
			2XX Personal Services - Employee Benefits		260.58
			3XX Purchased Professional and Technical Services		1,000.00
			5XX Other Purchased Services		994.39
			6XX Supplies and Materials		1,241.95
			127 Subtotal		4,999.95
230	TUITION - 21ST CENTURY GRANT PROGRAM				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,075.63
			2XX Personal Services - Employee Benefits		166.50
			5XX Other Purchased Services		587.33
			6XX Supplies and Materials		992.30
			230 Subtotal		3,821.76
235	TUITION - PRESCHOOL				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,011.73
			2XX Personal Services - Employee Benefits		522.77
			5XX Other Purchased Services		255.00
			6XX Supplies and Materials		3,106.26
			235 Subtotal		6,895.76
241	GREATER RAVALL FOUNDATION				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		12,900.00
			241 Subtotal		12,900.00
242	CoRVALLIS COMMUNITY EVENTS CENTER				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		333.77
			242 Subtotal		333.77
244	U.S. FOREST SERVICE - 2ND GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		96.60
			2XX Personal Services - Employee Benefits		8.37
			5XX Other Purchased Services		2,670.09



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		3,526.90
		27XX Student Transportation Services			
			5XX Other Purchased Services		886.40
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		767.63
			2XX Personal Services - Employee Benefits		136.53
			244 Subtotal		8,092.52
246	21st Century - BRIDGES AFTER SCHOOL PROGRAM				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		191.00
			5XX Other Purchased Services		240.00
			246 Subtotal		431.00
261	ALTACARE OF MONTANA MEDICAID				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		35,368.24
			261 Subtotal		35,368.24
281	DONATIONS & MISC FUNDS				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		7,646.98
			281 Subtotal		7,646.98
296	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,079.81
			2XX Personal Services - Employee Benefits		187.19
			5XX Other Purchased Services		3,124.48
			6XX Supplies and Materials		27,533.52
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		326.00
			296 Subtotal		32,251.00
371	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		36,975.43
			2XX Personal Services - Employee Benefits		12,257.55
			3XX Purchased Professional and Technical Services		776.00
			5XX Other Purchased Services		8,737.34
			6XX Supplies and Materials		1,441.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		191.19
		2XX	Personal Services - Employee Benefits		41.34
		5XX	Other Purchased Services		55.04
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		606.00
			371 Subtotal		61,081.00
402	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		20,570.72
		2XX	Personal Services - Employee Benefits		2,908.03
			402 Subtotal		23,478.75
403	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		250,713.51
		2XX	Personal Services - Employee Benefits		71,945.66
		5XX	Other Purchased Services		7,336.94
		6XX	Supplies and Materials		1,670.39
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		1,554.00
		940	Indirect Costs		3,227.00
			403 Subtotal		336,447.50
412	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,847.95
		2XX	Personal Services - Employee Benefits		641.00
			412 Subtotal		2,488.95
413	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		91,400.84
		2XX	Personal Services - Employee Benefits		26,446.16
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs		777.00
			413 Subtotal		118,624.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
422	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,631.21
			2XX Personal Services - Employee Benefits		2,292.79
			6XX Supplies and Materials		328.75
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		70.00
			422 Subtotal		6,322.75
423	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	437	Title VI, Part B, Subpart 2, Rural Low-Income Schools			
		1XXX	Instruction		
			1XX Personal Services - Salaries		26,481.54
			2XX Personal Services - Employee Benefits		5,593.17
			6XX Supplies and Materials		1,385.15
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		156.00
			423 Subtotal		33,615.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,134,087.94

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					456,353.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,188,316.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,134,087.94 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	15,020.29	Less Last Year	16,982.05 (4b)	-1,961.76
					-1,961.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					508,619.88 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
012 Gifted and Talented	1,297.00	1,296.47	0.53
014 Vo Ed Agriculture	3,754.00	5,695.84	-1,941.84
015 State Technology Grant	7,159.00	5,380.82	1,778.18
016 IDEA Preschool	6,885.00	6,885.00	0.00
048 IDEA Part B	301,298.56	301,298.56	0.00
064 Advancing Agriculture Education Program	7,500.00	7,500.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
070 Vo Ed Business/Marketing	4,566.00	332.67	4,233.33
072 E-RATE & TECHNOLOGY	66,631.78	38,398.85	28,232.93
083 RAPP FAMILY FOUNDATION DONATION	6,400.00	6,975.08	-575.08
087 CoRVALLIS TRACK FACILITY	4,125.00	0.00	4,125.00
090 NURSE PROGRAM	37,000.00	29,398.33	7,601.67
105 State OTO Capital Invest & Deferred Maintenance	0.00	25,045.61	-25,045.61
115 ENERGY REBATE DONATIONS	1,389.55	8,697.00	-7,307.45
117 Indirect Costs to Grant Funding	8,211.00	0.00	8,211.00
125 LIGHTSPEED MULTIDISTRICT AGREEMENTS	0.00	2,383.92	-2,383.92
127 GRADUATION MATTERS MONTANA GRANT - 3RD GRANT	5,350.00	4,999.95	350.05
230 TUITION - 21ST CENTURY GRANT PROGRAM	2,076.65	3,821.76	-1,745.11
235 TUITION - PRESCHOOL	9,901.05	6,895.76	3,005.29
241 GREATER RAVALL FOUNDATION	12,900.00	12,900.00	0.00
242 CoRVALLIS COMMUNITY EVENTS CENTER	0.00	333.77	-333.77
244 U.S. FOREST SERVICE - 2ND GRANT	0.00	8,092.52	-8,092.52
246 21st Century - BRIDGES AFTER SCHOOL PROGRAM	500.00	431.00	69.00
260 Medicaid - DPHHS REIMBURSEMENTS	38,143.72	0.00	38,143.72
261 ALTACARE OF MONTANA MEDICAID	39,277.14	35,368.24	3,908.90
275 VoLUNTARY CONTRIBUTIONS - SUBDIVISION APPROALS - COUNTY	5,450.00	0.00	5,450.00
281 DONATIONS & MISC FUNDS	4,191.11	7,646.98	-3,455.87
296 Vo Ed Carl Perkins Basic Grant	32,251.00	32,251.00	0.00
371 21st Century Community Learning	61,081.00	61,081.00	0.00
402 Title I, Part A, Improving Basic Programs	23,478.75	23,478.75	0.00
403 Title I Improving Basic Programs	336,447.50	336,447.50	0.00
412 Title II, Part A, Teacher/Principal Train/Recruit	2,488.95	2,488.95	0.00
413 Title II, Part A, Teacher/Principal Train/Recruit	118,624.00	118,624.00	0.00
422 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	6,322.95	6,322.75	0.20
423 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	33,615.86	33,615.86	0.00
Total	1,188,316.57	1,134,087.94	54,228.63



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	40,801.39	24,562.24
	1112 District Levy - Personal Property	242.21	83.50
	1113 District Levy - Heavy Motor Vehicles	33.10	25.65
	1114 District Levy - Pers Prop/Mobile Homes	168.36	218.24
	1190 Penalties and Interest on Taxes	145.76	143.49
	1340 Fees for Adult Education	4,299.30	8,973.00
	1510 Interest Earnings	207.78	265.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,897.90	34,272.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,260.04	15,733.96
			2XX Personal Services - Employee Benefits	21.55	0.00
			3XX Purchased Professional and Technical Services	4,216.70	4,000.00
			5XX Other Purchased Services	4,831.50	4,418.00
			6XX Supplies and Materials	4,500.00	15,089.24
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	2,000.00
			4XX Purchased Property Services	0.00	6,000.00
			6XX Supplies and Materials	0.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,829.79	48,241.20

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	45,402.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,272.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	48,241.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	31,433.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	20,400.00	20,145.00
	1982 Summer Session - Driver's Education Fees	6,120.00	8,670.00
	3260 State Driver's Education Reimbursement	11,665.89	9,450.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,185.89	38,265.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	27,711.28	30,675.60
			3XX Purchased Professional and Technical Services	71.00	0.00
			4XX Purchased Property Services	2,173.06	888.57
			6XX Supplies and Materials	1,293.34	1,212.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				31,248.68	32,776.72

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	59,834.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,265.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,776.72	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	65,322.43	(5)



Trustees' Financial Summary

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41 Ravalli County

0731 Corvallis K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	9,775.00	9,065.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,775.00</u>	<u>9,065.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		600.00	600.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		1,500.00	4,000.00
		4XX Purchased Property Services		1,000.00	2,000.00
		6XX Supplies and Materials		1,000.00	2,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,100.00</u>	<u>8,600.00</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	19,452.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,065.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,600.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,917.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	49,171.16	50,575.39
1112	District Levy - Personal Property	296.08	143.36
1113	District Levy - Heavy Motor Vehicles	39.74	54.67
1114	District Levy - Pers Prop/Mobile Homes	203.25	328.92
1190	Penalties and Interest on Taxes	182.49	214.25
1510	Interest Earnings	207.78	265.90
3281	State Technology Aid	8,627.94	8,441.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,728.44	60,023.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	2,500.00	0.00
			4XX Purchased Property Services	0.00	60.00
			5XX Other Purchased Services	826.36	0.00
			6XX Supplies and Materials	46,093.00	63,994.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				49,419.36	64,054.86

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	9,788.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,023.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	64,054.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,756.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	207.78	265.90
	3445 State Combined Fund School Block Grant	20,808.43	20,808.43
	9710 Residual Equity Transfers In	48,000.00	58,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		69,016.21	79,074.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						180,171.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,074.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						259,245.72 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1114 District Levy - Pers Prop/Mobile Homes	1.32	8.25
	1190 Penalties and Interest on Taxes	1.36	9.67
	6100 Material Prior Period Revenue Adjustments	0.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2.68	217.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	785.00	4,424.96
			4XX Purchased Property Services	3,280.00	0.00
			6XX Supplies and Materials	8,087.40	5,149.55
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	18,417.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				30,569.40	9,574.51

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					13,171.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					217.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,574.51 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	3,280.00	(4b)	-3,280.00
					-3,280.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					534.70 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	244,678.26	336,296.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>244,678.26</u>	<u>336,296.04</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	251,484.82	288,932.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>251,484.82</u>	<u>288,932.80</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	98,441.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	336,296.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	288,932.80	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	145,805.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1920 Contributions/Donations from Private Sources	11,000.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,000.00</u>	<u>10,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	890 Other Community Services				
		33XX Community Services			
			870 Student Scholarships	0.00	10,500.00
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	5,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,500.00</u>	<u>10,500.00</u>

Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	15,500.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,000.00	(5)

Trustees' Financial Summary

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0731 Corvallis K-12 Schools

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	123,446.06	162,192.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	172,696.99	158,355.55
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	1,067.82	1,079.81
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	198,596.39	203,160.57
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	3,783,203.78	3,974,388.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	44,105.81	41,726.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	5,069.35	3,545.55
XX	XXX 26XX 41X	Energy Utility Services	215,884.05	214,153.01
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	7,356.04	7,356.04
XX	XXX 4XXX 725	Major Construction Services	403,609.10	34,166.00
XX	XXX 4XXX 73X	Major Equipment-New	18,417.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	1,554.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	1,060.00



Trustees' Financial Summary

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41 Ravalli County

0731 Corvallis K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	196,862.40
b. Related Services Block Grant Entitlement	65,620.80
c. Total Entitlements Subject to Reversion	262,483.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	349,102.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	721,758.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

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41 Ravalli County

0731 Corvallis K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	333,577.38	7,537.13	0.00	0.00	0.00
280	1XXX	2XX	106,561.18	3,559.19	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,084.49	0.00	0.00	0.00	0.00
280	1XXX	6XX	16,215.74	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	97,146.80	0.00	0.00	0.00	0.00
280	21XX	2XX	12,906.95	0.00	0.00	0.00	0.00
280	21XX	3XX	62,325.70	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	2,238.68	0.00	0.00	0.00	0.00
280	21XX	6XX	3,119.70	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	58,631.15	0.00	0.00	0.00	0.00
280	24XX	2XX	15,796.81	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	57.43	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			710,662.01	11,096.32	0.00	0.00	0.00

721,758.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Business	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	0.00	0.00	0.00	0.00	0.00
Totals at Historical Cost	0.00	0.00	0.00	0.00	0.00
Business-type Activities, Capital Assets, Net of Accumulated Depreciation	0.00	0.00	0.00	0.00	0.00
Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	345,601.00	0.00	0.00	0.00	345,601.00
Land Improvements	657,715.61	0.00	0.00	0.00	657,715.61
Buildings	12,426,743.31	0.00	0.00	0.00	12,426,743.31
Machinery and Equipment	1,798,949.92	0.00	172,180.00	82,985.00	1,888,144.92
Totals at Historical Cost	15,229,009.84	0.00	172,180.00	82,985.00	15,318,204.84
Depreciation					
Improvement Accum	241,674.09	0.00	36,465.01	0.00	278,139.10
Building Accum	4,459,721.71	0.00	280,121.96	0.00	4,739,843.67
Machinery and Equipment Accum	1,308,441.66	0.00	114,616.82	82,985.00	1,340,073.48
Total Accumulated Depreciation	6,009,837.46	0.00	431,203.79	82,985.00	6,358,056.25
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	9,219,172.38	0.00	-259,023.79	0.00	8,960,148.59

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

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41 Ravalli County

0731 Corvallis K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	139,325.00	137,141.00	0.00	0.00	276,466.00	20,000.00	256,466.00
Loans Payable	49,558.00	0.00	5,584.00	0.00	43,974.00	7,356.00	36,618.00
Other Post Employment Benefits	1,229,197.00	65,601.00	0.00	0.00	1,294,798.00	0.00	1,294,798.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	1,418,080.00	202,742.00	5,584.00	0.00	1,615,238.00	27,356.00	1,587,882.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	886,708.00	99,966.79	0.00	986,674.79
Net Pension - TRS	6,867,987.00	274,586.00	0.00	7,142,573.00